

21世纪高等院校国际经济与贸易专业精品教材

国家级双语示范课程教材

省级社会科学著作类优秀成果奖

**Documents for
International Business
Bilingual Coursebook**
3rd edition

本书以一票贸易单证操作的工作流程为主线,以培养职业核心能力为目标,以工作任务为导向进行内容设计,借助于综合训练和案例分析等形式,充分体现学练结合、任务驱动、工作过程导向的编写特点,有助于培养读者的可持续发展的职业能力。

**国际商务单证
双语教程** (第三版)

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Preface of Third Edition

第三版前言

本书是为培养涉外经济部门所需的既能熟练掌握外贸专业知识,又能熟练运用专业英语从事进出口业务的复合型人才而专门编写的教材,旨在帮助学习者在熟练掌握专业知识的基础上用英语进行商务活动,并熟练掌握国际贸易相关条款和单证制作。本书可作为高等院校国际贸易、国际商务、国际物流、商务英语等专业学生的教材,也适合作为外销员、单证员和跟单员的工具书,还可供制单员在资格考试前复习、练习使用。

本书中英文对照,操作性强。本书兼顾外贸专业和非外贸专业人员的需要,采用英汉对照的方式介绍进出口贸易过程中经常遇到的单证缮制及相关问题,为学习者提供一个在学习专业知识的同时提高英语应用能力的平台。本书所选用的外贸单证案例内容全面、新颖,具有典型性和普遍性,非常适合双语案例教学。本书与《国际商务单证实训教程》配套使用,方便学习者进行实践操练,真正实现了学做结合。

本次修订打破了以知识体系为线索的传统编写模式,以一票贸易单证操作的工作流程为主线,以培养职业核心能力为目标,以工作任务为导向进行内容设计和编排,充分体现学练结合、任务驱动、工作过程导向的编写模式,注重对贸易单证操作能力的训练,紧紧围绕工作任务的需要来选取内容,并通过综合训练和案例分析等形式,体现对读者鲜明的可持续职业能力培养的特色。

本次修订体现了以下三个特点:

一是前瞻性。本书的修订是在对外贸企业进行充分调研的基础上进行的,充分吸收了外贸企业在单证操作过程中的最新做法和最新案例。

二是实用性。本书的修订做到了教材内容与企业操作内容相衔接,操练题均来自外贸企业的操作实例。

三是可操作性。本书的修订打破了以知识体系为线索的传统编写模式,以一票外贸单证操作的工作流程为主线,先提出任务,让读者带着任务去学习,学完后再练习,所有内容学完了,一票单证业务也就掌握了,学习的过程就如在做外贸单证,具有很强的可操作性。

在本书编写过程中,刘艳萍、陆秋娥、朱海平、钟良健、朱良华、张堂云、凌华、戴君益、魏

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格坤等帮助校对书稿,在此表示感谢。同时,本书参考了同类教材,并得到了外贸企业专家和银行国际结算专家的精心指导和帮助,在此一并表示真诚的感谢。书中存在的不足之处,敬请各位专家、读者批评指正。

本书配套学习网站是 <http://www.nclass.org/vc/99464161> 或 <http://www.nclass.org/cb/99464161>。同时,东北财经大学出版社网站(<http://www.dufep.cn>)提供免费的 PPT 等教学资源。

编者

2018年12月

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Chapter 1

Overview of International Trade Documents 外贸单证概论

Learning Objectives

◆ 重点掌握外贸单证的分类;掌握外贸单证的作用和外贸单证工作的基本要求;了解外贸单证工作的重要性。

Guide Case

A Case of Loss of More than \$6,000

On April 12, 2018, a bank in Hong Kong, China opened an L/C for \$540,000, in which the shipment time was on August 15, the validity was on August 30, and the trade contract number listed thereon was "CN1830325". On August 9, the beneficiary presented the negotiation documents, in which the trade contract numbers listed were "CNI830325". According to the beneficiary export company's claim, their first contract numbers always are "CNI" and the issuing bank's L/C must be mistaken. Therefore the beneficiary insisted on the company's official number and all the contract numbers of documents were written as "CNI830325". The negotiating bank did not take seriously, and considered that the importer was easy to find out, so it accepted negotiation to send the documents and made reimbursement to the reimbursing bank. The reimbursing bank New York branch as the issuing bank's reimbursing bank also drew \$540,000 into the negotiation bank's account on August 9.

But the telex by the issuing bank on August 13 refused to pay; the reason was that "documents can't be in conformity with the L/C". Because the contract numbers of the documents were not in conformity with the L/C indeed, the negotiating bank couldn't argue, completely in a passive position. After the local middlemen's in Hong Kong, China and the applicant's consultation for many times, this batch of documents with "discrepancies" was accepted by accommodating on September 14, but the issuing bank lodged compensation for \$6,108.75.

6 000 多美元损失的案例

中国香港某银行于2018年4月12日开来一张信用证,金额为540 000美元,装运期为8月15日,有效期至8月30日,该证所列贸易合同编号为“CN1830325”。8月9日受益人交来议付单据,所有单据中的贸易合同编号均为“CNI830325”。据受益人出口公司称,他们的合同编号历来以“CNI”为字首,开证行的来证肯定搞错了。因此,受益人坚持以该公司正式编号为准,把单据中的合同编号均写为“CNI830325”。议付行对此未认真对待,以为进口方易于查清,遂接受议付寄单,并向偿付行索汇。开证行的偿付行即该行的纽约分行于8月9日亦将货款540 000美元划入议付行在该行的账户。

但是,开证行于8月13日来电表示拒付,理由是“单证不符”。由于单证的合同编号的确与信用证不符,议付行无法提出抗辩,完全处于被动地位。后经中国香港当地中间商与开证人多次协商,这批有“不符点”的单据于9月14日虽被通融接受,但以开证行要求补偿利息6 108.75美元而告终。

1.1 Meaning, Role, and Significance of International Trade Documents

外贸单证的含义、作用与重要性

1.1.1 *Meaning of International Trade Documents*

外贸单证的含义

A document is an official paper that serves as proof or evidence of something. Documents lie at the heart of all international trade transactions. Most international trades are done on the basis of delivery against documents and payment against documents. Uniform Customs and Practice for Documentary Credits (ICC No.600)(UCP600) provides that: “Banks deal with documents and not with goods, services or performance to which the documents may relate.”

单证是可作为证明或证据的正式文书。单证是国际贸易交易的核心。单证是国际贸易交货和付款的主要依据。《跟单信用证统一惯例》(国际商会第600号出版物,简称UCP600)规定:“银行处理的是单证,而不是单证可能涉及的货物、服务或履约行为。”

1.1.2 *Role of International Trade Documents*

外贸单证的作用

For different departments (customs, banks, exporter, importer, insurance company, government, etc.), international trade documents have different roles. However, there is one same point, international trade documents provide proof of ownership of goods at any time and place throughout the transaction and are very important to all the departments.

To the exporter, documents provide an accounting record of a transaction, a receipt for goods shipped, the means for export clearance of the goods, as well as information and instructions to the many individuals, companies and governmental agencies that transport, handle, or inspect the shipment.

To the importer, documents provide an accounting record of a transaction, assurances that the goods ordered are the goods shipped, and the means for clearing goods through customs at the country of destination.

To the shipping company and freight forwarder, documents provide an accounting record of a transaction, instructions on where and how to ship the goods, and a statement giving instructions for handling the shipment.

To the banks, documents provide instructions and accounting tools for collecting and disbursing payments.

To the country of export and its regulatory agencies, documents provide a means of evaluating risks, valuing a shipment and tracing the point of loss in a coverage claim.

To the country of import and its regulatory agencies, documents provide proof of the right to import, statistical and census information regarding the goods imported, evidence that the goods imported will not harm the health and safety of its citizens, and an accounting tool for assessing duties and fees.

国际贸易单证在不同的部门(如海关、银行、出口商、进口商、保险公司、政府等)有不同的作用。然而,相同点是国际贸易单证是贯穿整个交易的物权凭证,并且对所有的部门来说都是非常重要的。

对于出口商来说,单证提供了交易的会计记录、装运货物的收据、货物出口清关工具,并为负责运输、处理或检查货物的个人、公司和政府机构提供信息和说明。

对于进口商来说,单证为交易提供会计记录,确保订购的货物是装运货物,并提供目的国海关清关工具。

对于船运公司和货运公司来说,单证为交易提供会计记录,为货物提供装运地点和装运方式说明,并为装运管理提供说明。

对于银行来说,单证可作为说明和收付款的结算工具。

对于出口方及其监管机构来说,单证为评估风险、货运定价和跟踪索赔范围内的损失点提供一种凭证。

对于进口方及其监管机构来说,单证为货物进口权、与进口货物有关的统计和普查信息提供证明文件,证明进口货物不会损害公民的健康和安全,是评估税费的会计工具。

1.1.3 Significance of International Trade Documents

外贸单证的重要性

Document is an indivisible part of international trade. It refers to the preparation and examination of documents involved in a transaction. The major purpose of documents is to provide a specific and complete description of the goods so that they can be correctly processed for transport, insurance, payment, customs clearance, etc. For most transactions in international trade today, without documents there will be no possibility of transactions. Considering its importance this chapter is solely devoted to the introduction to the basic requirements and information source of export documents, and the explanation of the major documents used in export trade.

The importance of documents, in a sense, can be amplified by saying that in some international transactions the exchange of documents takes priority over the exchange of goods. This is well illustrated in those contracts signed under the trade terms such as FOB/FCA, CFR/CPT and CIF/CIP, where the delivery of goods from the seller to the buyer is symbolized by the handover of title documents, rather than the actual delivery of physical goods. As these types of transactions take a large portion of the total volume of trade, the importance of documents hence can not be underestimated.

Without proper documents, neither sellers can send goods out of their countries and collect payments, nor can buyers release goods without problems. A smooth transaction heavily relies on the correct preparation and presentation of relevant documents at different stages. It is crucial for both the seller and the buyer to acquire sufficient documents skills to be qualified practitioners. In the meantime, compared with importers, exporters are more susceptible to the impact of documents. It is an essential condition for exportation in the first place. In order to get through the mandatory supervision and control of the customs, presentation of required documents is the prerequisite. Lack of necessary documents or presentation of wrongly-made documents is among the most common reasons for delayed release of cargos from the customs.

This also applies to importers when they are handling the import customs formalities. In addition, documents serve as the proof of fulfillment of contract for the sellers. Most of the obligations listed on the sales contract could be reflected on the availability of certain documents or the certain content of a document. A bill of lading, for example, indicates the details of the seller's performance of transportation. Sometimes the buyer requires some documents to ensure that the goods delivered are what he expects. A certificate of quality may be required to guarantee the quality of the product. As a result, by evidence of documents, exporters prove that they have delivered the right goods at the right time to the right place in the right manner. Furthermore, in most cases exporters have to use documents in their collection of payment. If we recall the payment issues, one thing is obvious that most of the popular payment terms ask for documents, especially a bill of lading as title documents. Unable to provide the required documents, the exporter will have trouble in setting payment for its goods delivered.

单证是国际贸易不可分割的一部分。它是指涉及单证的单证准备和单证审查。单证的主要目的是具体和完整地描述货物,以便货物在运输、投保、支付和清关等时能得到正确的处理。在当今的国际贸易中,大多数的交易不可能在无单的情况下完成。考虑到单证的重要性,本章专门对出口单证的基本要求和信息来源进行介绍,并对出口贸易中的主要单证进行详细的解释。

在某种意义上,单证的重要性可以放大到如此程度:在一些国际贸易中,单证的交换优先于货物的交换。我们可以从以 FOB/FCA、CFR/CPT 和 CIF/CIP 术语成交的合同中看出端倪。在这些合同中,卖方对买方货物的交付以交易单证的交付为凭据,而不是以实际货物的交付为凭据。这种类型的交易在总贸易量中占了很大一部分,因此单证的重要性是不能被低估的。

没有正确的单证,卖方不能将货物送出国门和收到货款,买方也无法正常地提取货物。

一笔交易能够顺利进行,极度依赖于每个阶段相关单证的正确制作和提交。对买卖双方来说,具备应有的制单能力是成为合格的外贸从业人员的重要因素。同时,相对于进口商来说,出口商更容易受到单证的影响。首先,单证是实现出口的必要条件。要通过海关的强制性监管和控制,提交规定的单证是前提条件。必要的单证不齐全或提交的单证有误是通关延误的普遍原因。

对进口商来说,单证也是办理进口清关手续的一个重要内容。另外,单证也是出口商履行合同义务的证据。销售合同上列出的大部分义务可以通过取得某些特定单证或某张单证上的特定内容反映出来。例如,提单可以说明出口商履行装运货物的细节。有时,进口商要求提供一些单证,从而确保所装运的货物如其所期盼;可能还需要提供品质证书以保证产品质量。通过单证,出口商可以证明其已经在正确的时间、以正确的方式将正确的货物装运至正确的地点。另外,在大多数情况下,出口商需要使用单证来结汇。再回到付款这个主题,我们可以很明显地看到,大多数颇受欢迎的付款方式都以附带单证为条件,尤其是作为交易凭证的提单。如果不能提供规定的单证,出口商就不能为已装运的货物顺利结汇。

1.2 Main Kinds of International Trade Documents

外贸单证的主要类型

There are several kinds of documents used in international trade. In many cases, documents issued by one entity (e.g. the bill of lading issued by a shipping or logistics company) may be required by more than one entity (e.g. the importer, the customs authority of the country of import). The following is a brief summary of the kinds of international trade documents. Each will be treated in detail in the chapters that followed.

1. Transaction Documents

They are the documents the buyer and the seller generate to form the basis of their agreement to sell and purchase specific goods under specific terms and conditions. Transaction documents include the letter of inquiry, request for proposal, proposal, letter of intent, purchase order, contract of sale, proforma invoice, and commercial invoice. Not all transactions require each of these documents.

2. Transport Documents

They are the documents issued by the logistics company as a receipt and contract for carriage of the goods to the stated destination. These organizations also issue insurance and inspection certificate. All international transactions involving the transport of goods require some form of bill of lading.

3. Import Documents

These documents are required by the customs authority of the country of import and vary greatly from one country to another. The minimum documents' requirement is an entry form and a commercial invoice. However, many other forms may be required, especially if the imported merchandise is sensitive (e.g. animals, weapons, drugs, food), if the importer is requesting special

tariff treatment under an import program (e.g. GSP, NAFTA) or if the import comes from certain countries.

Import documents generally include import licenses and permits, commercial invoice, bill of lading, certificate of origin, import declaration, and inspection certificate. In certain countries, consular invoice, insurance certificate, international exchange documents and bank draft may be required.

4. Banking Documents

These documents are required by the banks especially through a documentary letter of credit or documentary collection procedure. Banking documents include the application for letter of credit or documentary collection, collection order, draft or acceptance, order to open an L/C, documentary L/C, L/C advice, order amendment, amendment notification, and order of assignment. Related documents include those which make part of a document package for the importer for the import clearance of the goods in the country of destination.

5. Special Documents

Special documents are documents required by the importing or exporting country for special commodities. They include export license for natural resources, import license for important goods (weapons, ammunition, etc.), documents relevant with quota. Documents related to specialized goods and trade sensitive countries provide the greatest challenge to traders.

国际贸易主要使用几类单证。多数情况下,一个实体开出的单证(比如由船运公司或者物流公司开具的提单)可能被不止一个实体(比如进口商、进口国海关等)所需要。以下是外贸单证的简单分类。每类单证将在后面章节中做详细介绍。

1. 交易单证

交易单证是买卖双方缮制的,构成了在特定条款和条件下卖或买特定商品所达成的协议的基础。交易单证包括询盘函、报盘函、递盘/报盘、意向书、购货订单、销售合同、形式发票和商业发票。不是所有的交易都需要全部这些交易单证的。

2. 运输单证

作为货物装运到指定目的地的收据和合同,运输单证由物流公司开具。这些物流公司也开具保险和检验证书。所有涉及货物运输的国际贸易都要求某种格式的提单。

3. 进口单证

各进口国海关当局对进口单证都做了要求,并且不同国家的要求也截然不同。对进口单证的最低要求是提供报关单和商业发票。但是在很多情况下,提供其他形式的单证也很必要,特别是当涉及敏感度较高的进口商品(如动物、武器、药品和食物)时;当进口商要求在某项进口协定下(如普惠制或《北美自由贸易协定》)享受特别关税待遇时;或当进口商来自于某些特定的国家时。

进口单证通常包括进口许可证和批文、商业发票、提单、原产地证书、进口报关单和检验证书。在某些国家,领事发票、保险凭证、外汇单证和银行汇票可能被要求提供。

4. 银行单证

银行要求银行单证,特别是在通过跟单信用证或跟单托收程序进行贸易的情况下。银行单证包括信用证申请书或跟单托收申请书、托收委托书、汇票或承兑汇票、开立信用证通

知书、跟单信用证、信用证通知、变更通知、修改通知书和变更安排书。相关单证包括了进口商在目的国进口货物通关所需要的单证。

5. 特殊单证

特殊单证是进口国或出口国针对特殊商品而要求提供的单证。其包括自然资源出口许可证、重要商品(如武器、弹药等)进口许可证,以及与配额相关的单证。与特殊商品和贸易敏感国家相关的单证对交易者来说挑战最大。

1.3 Parties to International Trade Documents

外贸单证当事人

The core of every business transaction is a buyer and a seller, and specialized parties.

1. Exporter/Seller

In most transactions the exporters/sellers are responsible for the documents required by the export authorities, the importers/buyers, or the banks in documentary collection or letter of credit. However, not all the documents listed below are required in all transactions. The exporters/sellers may issue/provide the documents as follows, and soon:

(1) Transaction documents: including proposal, bid or quotation, contract for sale of goods, proforma invoice, and commercial invoice, and so on.

(2) Export documents: including export license, export declaration, and inspection certificate, and so on.

(3) Transport and insurance documents: including packing list, and bill of lading/air waybill, and so on.

(4) Banking documents: including documentary collection order and bank draft / bill of exchange, if documentary collection is used; including bank draft/bill of exchange, if documentary letter of credit is used.

(5) Special documents: including certificate of origin, consular invoice, and so on.

2. Importer/Buyer

Importer/buyer has primary responsibility for preparing a number of documents required by the customs authorities of the country of import. Since these documents are easily secured by the exporter in the country of export, the importer is responsible for notifying the exporter of the documents required. The importer/buyer may issue/provide the documents as follows:

(1) Transaction documents: including request for proposal or request for quotation, bid or quotation, contract for sale of goods, proforma invoice, and commercial invoice.

(2) Transport and insurance documents: including packing list and bill of lading / air waybill.

(3) Banking documents: including letter of credit application, if documentary letter of credit is used.

(4) Import documents: including import permit/license, special customs invoice, customs declaration and other specialized documents.

3.Export Authority

Export authority has three major responsibilities: law enforcement, revenue collection and census. The following is a list of the basic export documents required by most countries:

- (1)Export license/permit.
- (2)Export declaration, including destination control or ultimate consignee statement.
- (3)Bill of lading.
- (4)Commercial invoice.
- (5)Certificate of origin.
- (6)Inspection certificate.

4.Import Authority

Import authority has three major responsibilities: law enforcement, revenue collection and census. Importers often use customs brokers to assist in import formalities. The following is a list of the basic import documents required by most countries:

- (1)Import permit/license.
- (2)Import declaration.
- (3)Bill of lading.
- (4)Commercial invoice.
- (5)Certificate of origin.
- (6)Inspection certificate.

5.Freight Forwarder/Logistics Company

International freight forwarders are in the business of moving goods from one country to another. Logistics companies are in the business of planning and controlling the flow of raw materials, work in progress, or finished products from point of origin to point of destination. Documents issued by the logistics company are as follows:

- (1)Bill of lading.
- (2)Insurance certificate.
- (3)Inspection certificate.

6.Customs Broker

Customs brokers assist in all aspects of clearing imported goods through customs. They handle the sequence of customs formalities and other details critical to the legal and speedy import and export of goods. Documents issued by the customs broker are as follows:

- (1)Application for import license and import permit.
- (2)Import declaration.
- (3)Special customs invoice.
- (4)Documents and applications related to refunds and drawback.

7.Freight Carrier (Shipping Line, Airline, Railroad, Barge Line, Courier)

Freight carriers are in the business of moving goods from one country to another. Carriers range from huge ocean shipping lines that move ships that load quantities of crude oil or grain, to courier companies that handle small package shipments of less than one-half kilogram.